

COUNTY OF FAUQUIER, VIRGINIAExhibit 7
Page 1 of 4**Statement of Revenues, Expenditures, and
Changes in Fund Balances – Budget and Actual
General Fund
Fiscal Year Ended June 30, 2005**

	Original Budget	Amended Budget	Actual	Variance From Amended Positive (Negative)
Revenues				
General property taxes	\$ 71,181,537	\$ 71,194,685	\$ 71,989,371	\$ 794,686
Other local taxes	13,629,700	13,635,254	15,353,297	1,718,043
Permits, privilege fees and regulatory licenses	1,819,225	1,873,355	2,212,566	339,211
Fines and forfeitures	508,350	508,350	486,847	(21,503)
Revenue from use of money and property	1,406,241	1,451,893	1,405,944	(45,949)
Charges for services	1,233,344	1,272,259	1,231,248	(41,011)
Gifts and donations	-	-	14,022	14,022
Recovered costs	114,625	114,625	153,812	39,187
Intergovernmental:				
Commonwealth of Virginia	20,572,768	21,100,665	20,459,473	(641,192)
Federal Government	1,984,872	2,454,878	2,425,806	(29,072)
Miscellaneous nonrevenue	1,500	30,277	70,300	40,023
Total revenues	112,452,162	113,636,241	115,802,686	2,166,445
Expenditures				
Current operating:				
General government administration:				
Legislative:				
Board of supervisors	413,093	462,234	459,849	2,385
General & financial administration:				
County administrator	530,713	561,883	561,875	8
County attorney	528,681	511,429	502,092	9,337
Independent auditor	70,962	74,227	74,227	-
Commissioner of the revenue	1,096,339	1,593,019	1,541,926	51,093
Treasurer	924,697	940,276	872,898	67,378
Information technology	1,764,363	2,089,312	2,084,079	5,233
Human resources	591,148	673,904	586,308	87,596
Finance	1,580,282	1,505,639	1,197,624	308,015
Office of management & budget	258,218	265,663	261,429	4,234
Geographic information systems	245,457	260,856	260,207	649
Total general & financial administration	7,590,860	8,476,208	7,942,665	533,543
Board of Elections:				
Registrar	296,408	335,135	335,126	9
Total general government administration	\$ 8,300,361	\$ 9,273,577	\$ 8,737,640	\$ 535,937

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	Original Budget	Amended Budget	Actual	Variance From Amended Positive (Negative)
Expenditures (continued)				
Current operating: (continued)				
Judicial administration:				
Courts:				
Circuit court	\$ 121,944	\$ 120,807	\$ 117,852	\$ 2,955
General district court	16,100	21,750	21,745	5
Magistrates	64,061	64,811	64,791	20
Juvenile & domestic relations district court	55,983	58,755	58,678	77
Clerk of the circuit court	893,556	953,522	907,578	45,944
Adult court service	560,793	603,705	563,561	40,144
Commissioner of accounts	2,400	2,400	2,400	-
Total courts	1,714,837	1,825,750	1,736,605	89,145
Commonwealth's attorney:				
Commonwealth's attorney	719,827	744,531	720,988	23,543
Total judicial administration	2,434,664	2,570,281	2,457,593	112,688
Public safety:				
Law enforcement & traffic control:				
Sheriff	7,128,005	7,807,419	7,748,969	58,450
Correction & detention:				
Sheriff	492,000	565,739	394,004	171,735
CFW regional jail	1,061,154	1,061,154	1,061,154	-
Probation office	66,176	67,066	52,587	14,479
Juvenile detention & crime control	342,590	320,990	251,003	69,987
Total correction & detention	1,961,920	2,014,949	1,758,748	256,201
Total public safety	9,089,925	9,822,368	9,507,717	314,651
Public works:				
Sanitation & waste removal:				
Solid waste operations	1,397,294	1,397,294	1,248,893	148,401
General buildings & grounds maintenance:				
General services	3,694,819	4,528,493	4,132,776	395,717
Total public works	5,092,113	5,925,787	5,381,669	544,118
Health & welfare:				
Health:				
Supplement of local health department	\$ 391,493	\$ 401,622	\$ 401,622	\$ -

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Fiscal Year Ended June 30, 2005**

	Original Budget	Amended Budget	Actual	Variance From Amended Positive (Negative)
Expenditures (continued)				
Current operating: (continued)				
Health & welfare: (continued)				
Welfare:				
Institutional care	\$ 398,070	\$ 452,522	\$ 452,522	\$ -
Social services	3,766,825	4,525,202	4,158,209	366,993
Comprehensive services act	2,332,881	2,336,147	2,189,344	146,803
Total welfare	6,497,776	7,313,871	6,800,075	513,796
Total health & welfare	6,889,269	7,715,493	7,201,697	513,796
Education:				
Contribution to component unit – School Board	61,873,315	62,549,801	60,454,453	2,095,348
Community colleges	44,366	44,366	44,366	-
Total education	61,917,681	62,594,167	60,498,819	2,095,348
Parks, recreation & cultural:				
Parks & recreation:				
Parks & recreation	2,175,384	2,318,625	2,124,392	194,233
Library:				
Public library	1,614,804	1,740,043	1,690,034	50,009
Total parks, recreation, & cultural	3,790,188	4,058,668	3,814,426	244,242
Community development:				
Planning & community development:				
Community development	2,334,432	2,626,308	2,449,430	176,878
Planning	139,614	174,614	141,843	32,771
Economic development	332,828	340,533	333,299	7,234
Contributions to community organizations	512,274	576,105	532,672	43,433
Disability service board	10,000	10,350	9,159	1,191
Agriculture development	129,616	133,205	129,804	3,401
Total planning & community development	3,458,764	3,861,115	3,596,207	264,908
Environmental management:				
Soil & water conservation district	351,679	446,375	373,770	72,605
Cooperative extension program:				
VPI extension	146,659	146,678	114,167	32,511
Total community development	3,957,102	4,454,168	4,084,144	370,024
Nondepartmental:				
Nondepartmental operations	\$ 1,943,626	\$ 1,356,026	\$ 579,410	\$ 776,616

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Fiscal Year Ended June 30, 2005**

	Original Budget	Amended Budget	Actual	Variance From Amended Positive (Negative)
Current operating: (continued)				
Debt service:				
Principal retirement	\$ 963,793	\$ 963,793	\$ 556,092	\$ 407,701
Interest & fiscal charges	432,639	432,639	373,995	58,644
Principal retirement - education	4,300,000	4,300,000	4,300,000	-
Interest & fiscal charges - education	2,593,653	2,593,653	2,591,651	2,002
Total debt service	8,290,085	8,290,085	7,821,738	468,347
Total expenditures	111,705,014	116,060,620	110,084,853	5,975,767
Excess (deficiency) of revenues over expenditures	747,148	(2,424,379)	5,717,833	8,142,212
Other financing sources (uses)				
Transfers in	-	454,480	454,480	-
Transfers (out)	(747,148)	(8,208,885)	(9,525,551)	(1,316,666)
Total other financing sources (uses)	(747,148)	(7,754,405)	(9,071,071)	(1,316,666)
Net change in fund balances	-	(10,178,784)	(3,353,238)	6,825,546
Fund balances, beginning	22,554,376	22,554,376	22,554,376	-
Fund balances, ending	\$ 22,554,376	\$ 12,375,592	\$ 19,201,138	\$ 6,825,546

The accompanying notes to financial statements are an integral part of this statement.